

VMR-VRO GUIDELINE -  
WHO RETAINS AND RECORDS  
VENDOR PAPERWORK (W-9/W-8)

---

Checklist Reference – Recording the Receipt of Paperwork (Forms W-9/W-8)

Definition of Paperwork – W-9/W8 or an authorized substitute form.

The state agencies collecting forms W-9/W-8 will forward all paperwork to VRO. The institutions of higher education will retain the W-9/W8 forms they have collected at their respective locations. Copies of forms W-9/W-8 should be made available upon request from an institution or VRO.

Note: Vendor Registry was appropriated monies this biennium to implement FileNet for vendor paperwork. We are hoping that FileNet will help us to share information with the institutions. We will keep the institutions apprised of our status on this project.

Why isn't Vendor Registry collecting all of the paperwork since they are the office of record?

1. If there should be an IRS audit, it would be simpler if the institution being audited had the majority of the W-9s to document their vouchers at their location.

Who is recording the paperwork received by the institutions?

1. The institutions will be responsible for recording all paperwork received at their location on the vendor record.

How is the paperwork recorded?

1. See Checklist – How to Record W-9s and W-8s on a Vendor's Record Checklist.

*Feel free to contact the Vendor Registry Office at [spovendor@nd.gov](mailto:spovendor@nd.gov) for help or guidance in entering or updating vendor information. The Vendor Registry Office will research the information, take the appropriate action and respond to your inquiry in a timely manner.*